



Order Filed on January 19, 2022  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

**McManimon, Scotland & Baumann, LLC**

427 Riverview Plaza  
Trenton, New Jersey 08611  
(973) 681-7979

Joseph R. Zapata, Jr., Esq.

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*Attorneys for Andrea Dobin, Chapter 7 Trustee*

In re:

ALEXANDER J. FIGLIOLIA,

Debtor.

Case No. 17-20755 (KCF)

Honorable Kathryn C. Ferguson, U.S.B.J.

Chapter 7

**CONSENT ORDER ALLOWING ESTATE TO RETAIN  
PORTION OF NET PROCEEDS OF SALE OF  
PERSONAL PROPERTY AND GRANTING RELATED RELIEF**

The relief set forth on the following page numbered two (2) through four (4) is hereby  
**ORDERED.**

**DATED: January 19, 2022**

  
Honorable Kathryn C. Ferguson  
United States Bankruptcy Judge

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Debtor: Alexander J. Figliolia

Case No.: 17-20755 (KCF)

Caption: Consent Order Allowing Estate to Retain Portion of Net Proceeds of Sale of Personal Property and Granting Related Relief

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THIS MATTER having been brought before the Court by Andrea Dobin, the Chapter 7 Trustee (the “**Trustee**”) in the bankruptcy proceeding of Alexander J. Figliolia, Chapter 7 debtor (the “**Debtor**”), by and through her counsel, on application for the entry of a Consent Order with the Internal Revenue Service and the State of New Jersey, Division of Taxation, both having a lien against the real and personal property of the Debtor and the Debtor’s wife, Janet Figliolia (deceased); and the parties having agreed on the terms set forth herein, as appears from the signatures of counsel affixed hereto, it is hereby

ORDERED AS FOLLOWS:

1. \$100,000 of the net proceeds (the “**Net Proceeds**”) of the sale of the personal property located at the Debtor’s residence at 105 Middletown Road, Holmdel, New Jersey (the “**Real Property**”) will be retained by the bankruptcy estate to be distributed in accordance with 11 U.S.C. 726, free and clear of the rights of the Debtor and/or the Estate of Janet Figliolia, as set forth hereinbelow.

2. The remainder of the Net Proceeds (the “**Remainder**”) will be held by the Trustee, in the Trustee’s counsel’s trust account, pending an adjudication as to priority between the Internal Revenue Service and/or the State of New Jersey, Division of Taxation in the Remainder or a resolution between such parties as to the same.

3. If and to the extent that the Debtor asserts an exemption in the personal property and/or the Sale Proceeds resulting from the sale of such property, the Trustee will treat such exemption as subject to the liens of the Internal Revenue Service and the State of New Jersey, Division of Taxation pursuant to 11 U.S.C. 522(c).

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Debtor: Alexander J. Figliolia

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4. If and to the extent that the Estate of Janet Figliolia lays claim to any of the Net Proceeds, this interest in the Net Proceeds is subject to the liens of the Internal Revenue Service and the State of New Jersey and, thus, will follow that portion of the Net Proceeds set aside for these secured creditors.

5. Nothing herein affects the obligation, priority or security of the claims of the Internal Revenue Service or State of New Jersey, Division of Taxation against any entity, including, but not limited to the Estate of Janet Figliolia, the Debtor's late wife, for remaining obligations that may be joint in nature.

6. The parties, and anyone who succeeds to their rights and responsibilities hereunder, including their successors and/or assigns, are bound by this Consent Order. This Consent Order is made for the benefit of the parties and all who succeed to their rights and responsibilities.

7. This settlement is subject to notice to creditors and an opportunity to object pursuant to [Fed.R.Bankr.P. 9019](#). If a timely objection is lodged and upheld by the Court, the parties will be returned to the *status quo ante*.

8. The Bankruptcy Court will retain exclusive jurisdiction to adjudicate all matters arising under or in connection with this Consent Order.

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Debtor: Alexander J. Figliolia  
Case No.: 17-20755 (KCF)  
Caption: Consent Order Allowing Estate to Retain Portion of Net Proceeds of Sale of Personal Property and  
Granting Related Relief

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*The undersigned hereby consent to  
the form and entry of the within Order:*

**MCMANIMON SCOTLAND &  
BAUMANN, LLC**  
*Attorneys for Andrea Dobin, Chapter 7 Trustee*

**GURBIR S. GREWAL**  
Attorney General for the State Of New Jersey  
Division of Taxation

By: /s/ Joseph R. Zapata, Jr.  
JOSEPH R. ZAPATA, JR., ESQ.

By: /s/ Valerie Hamilton  
VALERIE HAMILTON, D.A.G.

Dated: December 20, 2021

Dated: December 20, 2021

**DAVID A. HUBBERT**  
Acting Assistant Attorney General

By: /s/ Ward W. Benson  
WARD W. BENSON, ESQ.  
Trial Attorney, Tax Division  
U.S. Department of Justice

Dated: October 12, 2021

In re:  
Alexander J Figliolia  
Debtor

Case No. 17-20755-KCF  
Chapter 7

## CERTIFICATE OF NOTICE

District/off: 0312-3  
Date Rcvd: Jan 19, 2022

User: admin  
Form ID: pdf903

Page 1 of 2  
Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jan 21, 2022:

Recip ID	Recipient Name and Address
db	+ Alexander J Figliolia, 8 Henley Circle, Manchester, NJ 08759-6081

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.  
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

## BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, \*duplicate of an address listed above, \*P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

## NOTICE CERTIFICATION

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jan 21, 2022

Signature: /s/Joseph Speetjens

## CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on January 19, 2022 at the address(es) listed below:

Name	Email Address
Andrea Dobin	ecftrustead@msbnj.com NJ55@ecfcbis.com;trusteedobin@remote7solutions.com
Andrea Dobin	on behalf of Trustee Andrea Dobin adobin@msbnj.com cgallo@msbnj.com
Brandon David Sherr	on behalf of Creditor Segundo Marcial Saeteros-Campoverde bsherr@zellerlegal.com mgutierrez@zellerlegal.com,jazeller@zellerlegal.com
Bunce Atkinson	on behalf of Debtor Alexander J Figliolia bunceatkinson@aol.com
Bunce Atkinson	on behalf of Accountant Barbara Rizzi bunceatkinson@aol.com
Bunce Atkinson	

District/off: 0312-3

User: admin

Page 2 of 2

Date Rcvd: Jan 19, 2022

Form ID: pdf903

Total Noticed: 1

on behalf of Attorney Atkinson & DeBartolo PC bunceatkinson@aol.com

Douglas J. McDonough

on behalf of Creditor THE BANK OF NEW YORK MELLON FKA THE BANK OF NEW YORKSUCCESSOR  
INDENTURED TRUSTEE TO JPMORGAN CHASE BANK, N.A., AS INDENTURED TRUSTEE FOR THE CWHEQ  
REVOLVING HOME EQUITY LOAN TRUST, SERIES 2005-K DMcDonough@flwlaw.com

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on behalf of U.S. Trustee United States Trustee lauren.bielskie@usdoj.gov

Melissa N. Licker

on behalf of Creditor THE BANK OF NEW YORK MELLON f/k/a THE BANK OF NEW YORK as Trustee for CHL Mortgage  
Pass-Through Trust 2003-48 Mortgage Pass-Through Certificates Series 2003-48 by Nationstar Mortgage LLC, the servi  
mlicker@hillwallack.com, HWBKnewyork@ecf.courtdrive.com

Melissa N. Licker

on behalf of Creditor THE BANK OF NEW YORK MELLON f/k/a THE BANK OF NEW YORK as Trustee for CHL Mortgage  
Pass-Through Trust 2003-48 Mortgage Pass-Through Certificates Series 2003-48 mlicker@hillwallack.com,  
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Michele M. Dudas

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Michele M. Dudas

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Rebecca Ann Solarz

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Sean M. O'Brien

on behalf of Creditor THE BANK OF NEW YORK MELLON FKA THE BANK OF NEW YORKSUCCESSOR  
INDENTURED TRUSTEE TO JPMORGAN CHASE BANK, N.A., AS INDENTURED TRUSTEE FOR THE CWHEQ  
REVOLVING HOME EQUITY LOAN TRUST, SERIES 2005-K DMcDonough@flwlaw.com

U.S. Trustee

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Valerie A. Hamilton

on behalf of Creditor New Jersey Division of Taxation Valerie.Hamilton@law.njoag.gov

Ward Benson

on behalf of Creditor United States of America on behalf of the Internal Revenue Service ward.w.benson@usdoj.gov  
Eastern.Taxcivil@usdoj.gov;james.j.wilkinson@usdoj.gov

TOTAL: 25